

**COMMUNITY RENEWAL TEAM, INC. AND AFFILIATES**  
**FEDERAL SINGLE AUDIT REPORT**  
**DECEMBER 31, 2023**



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**COMMUNITY RENEWAL TEAM, INC. AND AFFILIATES  
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,  
AND REPORT ON THE COMBINED SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors  
Community Renewal Team, Inc. and Affiliates  
Hartford, Connecticut

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Community Renewal Team, Inc. and Affiliates' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on Community Renewal Team, Inc. and Affiliates' major federal programs for the year ended December 31, 2023. Community Renewal Team, Inc. and Affiliates' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Renewal Team, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Community Renewal Team, Inc. and Affiliates and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal programs. Our audit does not provide a legal determination of Community Renewal Team, Inc. and Affiliates' compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Community Renewal Team, Inc. and Affiliates' federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Renewal Team, Inc. and Affiliates' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Community Renewal Team, Inc. and Affiliates' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Community Renewal Team, Inc. and Affiliates' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Community Renewal Team, Inc. and Affiliates' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Community Renewal Team, Inc. and Affiliates' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control Over Compliance***

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on the Combined Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the combined financial statements of Community Renewal Team, Inc. and Affiliates as of and for the year ended December 31, 2023, and have issued our report thereon dated January 2, 2025, which contained an unmodified opinion on those combined financial statements. Our audit was performed for the purpose of forming an opinion on the combined financial statements as a whole. The accompanying combined schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combined schedule of expenditures of federal awards is fairly stated in all material respects in relation to the combined financial statements as a whole.



**CliftonLarsonAllen LLP**

West Hartford, Connecticut  
January 2, 2025

**COMMUNITY RENEWAL TEAM, INC. AND AFFILIATES**  
**Combined Schedule of Expenditures of Federal Awards**  
**For the year ended December 31, 2023**

Grantor; Pass-through Grantor; Grantee; Program Title	Grant Number	Federal Assistance Number	Grant Period Ending	Subrecipient Expenditure	Grant Expenditures
<b>U.S. Department of Health and Human Services</b>					
<b>Direct:</b>					
Substance Abuse and Mental Health Services - CRT Expanded MAT	1H79TI08426-02	93.243	9/23	-	\$ 385,211
Substance Abuse and Mental Health Services - CRT Expanded MAT	1H79TI08426-03	93.243	9/24	-	133,389
Substance Abuse and Mental Health Services - HIV AIDS Risk Program	1H79TI086827-01	93.243	9/24	-	7,234
Total Substance Abuse and Mental Health Services				-	525,834
<b>Passed through the Connecticut Department of Social Services:</b>					
Shelter Services for Domestic Violence	20DSS5401EW	93.671	6/23	-	35,115
Shelter Services for Domestic Violence	20DSS5401EW	93.671	12/23	-	73,090
Total Family Violence Prevention and Services / Domestic Violence Shelter and Support Services				-	108,205
<b>Passed through the Connecticut Department of Social Services:</b>					
Community Services Block Grant	22DSS1501EW	93.569	9/23	-	1,636,965
Community Services Block Grant	22DSS1501EW	93.569	9/24	-	538,549
Total Community Services Block Grant				-	2,175,514
<b>Passed through the Connecticut Department of Social Services:</b>					
Connecticut Energy Assistance Program - Early Intake	18DSS4301EW	93.568	9/23	-	132,017
Connecticut Energy Assistance Program - Clients	18DSS4301EW	93.568	9/23	-	17,675,017
Connecticut Energy Assistance Program - Clients Supplemental	18DSS4301EW	93.568	9/23	-	1,811,200
Connecticut Energy Assistance Program - Clients	23DSS4301EW	93.568	9/24	-	2,754,170
Connecticut Energy Assistance Program - Utility Supplemental	18DSS4301EW	93.568	9/23	-	3,017,600
Connecticut Energy Assistance Program - Admin	18DSS4301EW	93.568	9/23	-	996,339
Connecticut Energy Assistance Program - Admin Supplemental	18DSS4301EW	93.568	9/23	-	344,829
Connecticut Energy Assistance Program - Admin	23DSS4301EW	93.568	9/24	-	464,338
CEAP Assurance 16	18DSS4301EW	93.568	9/23	-	225,229
CEAP Assurance 16	23DSS4301EW	93.568	9/24	-	81,626
Total Low - Income Home Energy Assistance				-	27,502,365
<b>Passed through the Connecticut Department of Social Services:</b>					
Human Service Infrastructure	22DSS1501EW	93.667	9/23	-	259,645
Human Service Infrastructure	22DSS1501EW	93.667	9/24	-	61,828
Fatherhood Initiative	23DSS1401EW	93.667	9/24	-	619
<b>Passed through the Connecticut Association for Community Action, Inc.:</b>					
Social Service Block Grant Case Management	None	93.667	9/23	-	271,368
Social Service Block Grant Case Management	None	93.667	9/24	-	93,971
Total Social Services Block Grant				-	687,431
Low Income Household Water Assistance Program - Admin	21DSS4301EW	93.499	9/23	-	102,565
Low Income Household Water Assistance Program - Clients	21DSS4301EW	93.499	9/23	-	1,192,619
				-	1,295,184
<b>Passed through the Connecticut Department of Mental Health and Substance Abuse:</b>					
Opioid Education And Family Support	23MHA6048/6049	93.788	9/23	-	48,000
<b>Passed through the Connecticut Department of Social Services:</b>					
Fatherhood Initiative	23DSS1401EW	93.597	9/24	-	37

*The accompanying notes are an integral part of this schedule.*

**COMMUNITY RENEWAL TEAM, INC. AND AFFILIATES**  
**Combined Schedule of Expenditures of Federal Awards (continued)**  
**For the year ended December 31, 2023**

Grantor; Pass-through Grantor; Grantee; Program Title	Grant Number	Federal Assistance Number	Grant Period Ending	Subrecipient Expenditure	Grant Expenditures
<b>Passed through the City of Hartford:</b>					
Ryan White Title I Behavioral Health	HHS 2022-49G	93.914	2/23	-	\$ 31,420
Ryan White Title I Behavioral Health	HHS 2023-54G	93.914	2/24	-	114,361
Ryan White Title I Behavioral Health	HHS 2023-13G	93.914	7/23	-	8,893
Ryan White Title I Behavioral Health	HHS 2024-27G	93.914	7/24	-	4,015
Total HIV Emergency Relief Project Grants				-	<u>158,689</u>
Ryan White Part B	HHS 2022-3	93.686	9/23	-	19,693
Ryan White Part B	HHS 2024-5	93.686	9/24	-	71,937
Total Ryan White Part B Grants				-	<u>91,630</u>
<b>Passed through the North Central Area Agency on Aging:</b>					
Grandparents Education and Respite Services	4740	93.053	9/23	-	<u>2,720</u>
<b>Passed through the North Central Area Agency on Aging:</b>					
RSVP Medical Transportation	4115	93.044	9/23	-	6,955
RSVP Medical Transportation	4115	93.044	9/24	-	4,729
Total Special Programs for the Aging, Title III, Part B				-	<u>11,684</u>
<b>Passed through the North Central Area Agency on Aging:</b>					
Elderly Nutrition-Congregate	4000	93.045	9/23	-	814,835
Elderly Nutrition-Congregate	4000	93.045	9/24	-	263,635
Elderly Nutrition -Home Delivered	4030	93.045	9/23	-	1,993,619
Elderly Nutrition -Home Delivered	4030	93.045	9/24	-	677,226
Nutrition Counseling	4054	93.045	9/23	-	5,692
Nutrition Education	4053	93.045	9/23	-	3,405
Nutrition Education	4053	93.045	9/24	-	1,640
Home Nutrition Education	4055	93.045	9/23	-	1,901
Home Nutrition Education	4055	93.045	9/24	-	4,635
<b>Passed through the Senior Resources Agency on Aging:</b>					
Middlesex Region Elderly Nutrition-Congregate	N-23-2-C	93.045	9/23	-	135,010
Middlesex Region Elderly Nutrition -Home Delivered	N-23-2-H	93.045	9/23	-	212,094
Middlesex Region Nutrition Counseling	N-23-2-CO	93.045	9/23	-	581
Middlesex Region Nutrition Education	N-23-2-ED	93.045	9/23	-	1,269
Total Special Programs for the Aging Title III, Part C				-	<u>4,115,542</u>
Total Special Programs for the Aging Cluster				-	<u>4,129,946</u>
<b>Total U.S. Department of Health and Human Services</b>					
				-	<u>36,722,835</u>
<b>Corporation for National and Community Service</b>					
<b>Direct:</b>					
Retired Senior Volunteer Program	22SRFCT002	94.002	6/23	-	80,163
Retired Senior Volunteer Program	22SRFCT002	94.002	3/24	-	87,457
Total Corporation for National and Community Service				-	<u>167,620</u>
<b>U.S. Department of Energy</b>					
<b>Passed through the Connecticut Department of Energy and Environmental Protection:</b>					
Weatherization Assistance Program	2021-144	81.042	6/23	-	1,071,517
Weatherization Assistance Program	2024-131	81.042	6/24	-	368,832
Total Weatherization Assistance Program				-	<u>1,440,349</u>
State Energy Program	2024-131	81.041	2/24	-	150,062
Total U.S. Department of Energy				-	<u>1,590,411</u>
<b>U.S. Department of Labor</b>					
<b>Direct:</b>					
YouthBuild	YB-34330-19-60-A-9	17.274	12/23	-	29,327
<b>Passed through the Capital Workforce Partners, Inc.:</b>					
Summer Youth Employment Services	17002	17.259	9/23	-	161,617
<b>Passed through the Workforce Alliance:</b>					
In and Out of School Youth	01-2223/02-2223	17.259	6/23	-	101,037
In and Out of School Youth	01-2323/02-2323	17.259	6/24	-	55,530
Total WIOA Youth Activities				-	<u>318,184</u>
<b>Total U.S. Department of Labor</b>					
				-	<u>347,511</u>

The accompanying notes are an integral part of this schedule.

**COMMUNITY RENEWAL TEAM, INC. AND AFFILIATES**  
**Combined Schedule of Expenditures of Federal Awards (continued)**  
**For the year ended December 31, 2023**

Grantor; Pass-through Grantor; Grantee; Program Title	Grant Number	Federal Assistance Number	Grant Period Ending	Subrecipient Expenditure	Grant Expenditures
<b>U.S. Treasury - Internal Revenue Services</b>					
<b>Passed through the Connecticut Association for Community Action, Inc.:</b>					
Coronavirus Relief Fund	None	21.027	9/23	-	\$ 3,244
<b>Passed through the Connecticut Department of Mental Health and Addiction Services:</b>					
Facility Improvement Grant Funding	22MHA14ARPAR1	21.027	12/24	-	6,879
Clinical Homeless Outreach	23MHA2121	21.027	6/23	-	645
Offender Re-entry Transitional Housing	23MHA2121	21.027	6/23	-	812
Transitional Case Management	23MHA2121	21.027	6/23	-	3,732
Managed Service System - Asian Mental Health Outpatient	23MHA2121	21.027	6/23	-	1,884
Substance Abuse	23MHA2121	21.027	6/23	-	1,859
Next Step Supportive Housing	23MHA2121	21.027	6/23	-	1,452
<b>Passed through the Connecticut Department of Social Services:</b>					
Client Support Fund	21DSS6101EW	21.027	6/24	-	406,866
Community Health Worker Grant	22DSS6101EW	21.027	9/24	-	9,070
<b>Passed through the Connecticut Department of Emergency Services and Public Protection:</b>					
FY 2021 CT NSGP Grant	021NCRTA	21.027	6/23	-	26,530
<b>Passed through the Connecticut Office of Early Childhood:</b>					
Workforce Pipeline	None	21.027	12/23	-	147,737
Education Stabilization Funds	None	21.027	12/23	-	296,306
<b>Passed through the Connecticut Office of Policy and Management</b>					
American Rescue Plan Account - Meals on Wheels	None	21.027	9/23	-	96,723
<b>Passed through the Connecticut Department of Corrections:</b>					
Facility Improvement Grant Funding	23DOC0121AA	21.027	12/23	-	12,590
<b>Passed through the City of Hartford:</b>					
Generations Summer Program	None	21.027	8/23	-	14,665
				<u>-</u>	<u>1,030,994</u>
<b>Passed through Journey Home, Inc.:</b>					
Emergency Shelter Operations	2022-07	21.019	5/23	-	12,458
<b>Passed through The Village for Families and Children, Inc.:</b>					
Volunteer Income Tax Assistance Program	None	21.008	4/23	-	5,000
				<u>-</u>	<u>1,048,452</u>
<b>U.S. Department of Housing and Urban Development</b>					
<b>Direct:</b>					
HUD Housing Counseling	HC220321025	14.267	9/23	-	27,587
HUD Consolidated Program	CT0059L1E052114	14.267	5/23	-	395,701
HUD Consolidated Program	CT0059L1E052215	14.267	5/24	-	520,208
HUD Supportive Housing	CT0272L1E052106	14.267	4/23	-	182,498
HUD Supportive Housing	CT0272L1E052207	14.267	4/24	-	386,093
HUD Project Teach	CT0261L1E052107	14.267	10/23	-	399,930
HUD Project Teach	CT0261L1E52208	14.267	10/24	-	82,351
Total Supportive Housing Program				<u>-</u>	<u>1,994,368</u>
<b>Passed through Journey Home, Inc.:</b>					
Youth Homelessness	2022-021	14.276	10/23	-	51,774
Youth Homelessness	2023-YHDP-CRT	14.276	10/24	-	9,678
Total Youth Homelessness Demonstration Program				<u>-</u>	<u>61,452</u>
<b>Passed through the Connecticut Department of Housing:</b>					
East Hartford Shelter	19DOH0101AS	14.231	6/23	-	222,646
East Hartford Shelter	19DOH0101AS	14.231	12/23	-	252,926
				<u>-</u>	<u>475,572</u>
<b>Passed through the Town of East Hartford:</b>					
East Hartford Shelter	None	14.218	6/23	-	20,769
East Hartford Shelter	None	14.218	6/24	-	17,385
Total Community Development Block Grants				<u>-</u>	<u>38,154</u>
				<u>-</u>	<u>2,569,546</u>

*The accompanying notes are an integral part of this schedule.*



**COMMUNITY RENEWAL TEAM, INC. AND AFFILIATES**  
**Combined Schedule of Expenditures of Federal Awards (continued)**  
**For the year ended December 31, 2023**

Grantor; Pass-through Grantor; Grantee; Program Title	Grant Number	Federal Assistance Number	Grant Period Ending	Subrecipient Expenditure	Grant Expenditures
<b>U.S. Department of Homeland Security</b>					
<b>Passed through Journey Home, Inc.:</b>					
Disaster Grants - Public Assistance	None	97.036	4/23	-	\$ 110,448
<b>Passed through the United Way:</b>					
Emergency Food and Shelter National Board Program	143800-048	97.024	12/23	-	7,159
Emergency Food and Shelter National Board Program	143800-048	97.024	12/24	-	17,570
				-	24,729
<b>Total U.S. Department of Homeland Security</b>				-	135,177
<b>U.S. Department of Agriculture</b>					
<b>Passed through the Connecticut Department of Education:</b>					
Child and Adult Food Care Program-ECE	064-EOC	10.558	9/23	-	163,923
Child and Adult Food Care Program-ECE	064-EOC	10.558	9/24	-	52,002
Summer Food Service Program	06549S	10.558	9/23	-	65,712
<b>Total Child and Adult Care Food Program</b>				-	281,637
<b>Passed through the Connecticut Association for Community Action, Inc.:</b>					
SNAP Outreach	None	10.561	9/23	-	11,993
SNAP Outreach	None	10.561	9/24	-	4,628
<b>Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</b>				-	16,621
<b>Total U.S. Department of Agriculture</b>				-	298,258
<b>U.S. Department of Veterans Affairs</b>					
<b>Direct:</b>					
Supportive Services for Veteran Families Program	12-CT-021	64.033	4/23	-	279,111
Supportive Services for Veteran Families Program	12-CT-021	64.033	12/23	-	616,856
Supportive Services for Veteran Families Program - Shallow Subsidies	12-CT-021	64.033	9/24	-	87,758
<b>Total VA Supportive Services for Veteran Families Program</b>				-	983,725
Veteran's Crossing Operations	CRTI640-1219-689-PD-21	64.024	9/23	-	126,906
Veteran's Crossing Operations	CRTI640-1219-689-PD-21	64.024	9/24	-	53,487
Veteran's GPD Case Management	CRTI640-2149-689-CM-22	64.024	9/23	-	64,504
Veteran's GPD Case Management	CRTI640-2149-689-CM-22	64.024	9/24	-	22,711
<b>Total VA Homeless Providers Grant and Per Diem Program</b>				-	267,608
<b>Total U.S. Department of Veterans Affairs</b>				-	1,251,333
<b>Total Federal Awards</b>				-	\$ 44,131,143

*The accompanying notes are an integral part of this schedule.*

**COMMUNITY RENEWAL TEAM, INC. AND AFFILIATES**  
**NOTES TO COMBINED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The accompanying combined schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Community Renewal Team, Inc. and Affiliates, under programs of the federal government for the year ended December 31, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Because the Schedule presents only a selected portion of the operations of the Community Renewal Team, Inc. and Affiliates, it is not intended to, and does not, present the financial position, changes in net assets or cash flows of the Community Renewal Team, Inc. and Affiliates.

**Basis of Accounting**

Expenditures reported on the Schedule are reported using the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with exception of Assistance Listing # 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 2 INDIRECT COST RECOVERY**

Community Renewal Team, Inc. and Affiliates, has elected not to use the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Community Renewal Team, Inc. and Affiliates  
Hartford, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined financial statements of Community Renewal Team, Inc. and Affiliates, which comprise the combined statement of financial position as of December 31, 2023 and the related combined statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the combined financial statements, which collectively comprise the Community Renewal Team, Inc. and Affiliates' basic financial statements, and have issued our report thereon dated January 2, 2025.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the combined financial statements, we considered Community Renewal Team, Inc. and Affiliates' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Renewal Team, Inc. and Affiliates' internal control. Accordingly, we do not express an opinion on the effectiveness of Community Renewal Team, Inc. and Affiliates' internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's combined financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Community Renewal Team, Inc. and Affiliates' combined financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the combined financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

West Hartford, Connecticut  
January 2, 2025

**COMMUNITY RENEWAL TEAM, INC. AND AFFILIATES  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2023**

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**Section I – Summary of Auditors’ Results**

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**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

**Federal Awards**

1. Internal control over federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified that are not considered to be material weakness(es)? \_\_\_\_\_ yes        x   none reported
2. Type of auditors’ report issued on compliance for federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? \_\_\_\_\_ yes        x   no

**Identification of Major Federal Programs**

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
93.568	Low-Income Home Energy Assistance
14.267	Supportive Housing Program
81.042	Weatherization Assistance Program

Dollar threshold used to distinguish between Type A and Type B federal projects: \$ 1,323,934

Auditee qualified as low-risk auditee?   x   yes      \_\_\_\_\_ no

**COMMUNITY RENEWAL TEAM, INC. AND AFFILIATES  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2023**

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***Section II – Financial Statement Findings***

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



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